

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>Description:</b> This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts, and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas). Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.							
<b>FY 2001 Original Appropriation</b>							
3.00 FY 2001 Original Appropriation: HB 791, HB 817, HB 813							
General	184.50	9,051,000	1,444,700	13,800	0	0	10,509,500
Dedicated	40.50	1,969,100	659,900	3,900	0	0	2,632,900
<b>Total</b>	<b>225.00</b>	<b>11,020,100</b>	<b>2,104,600</b>	<b>17,700</b>	<b>0</b>	<b>0</b>	<b>13,142,400</b>
<b>Appropriation Adjustments</b>							
4.31 Supplemental: Fund Shift:							
General	(0.90)	(47,500)	0	0	0	0	(47,500)
Dedicated	0.90	47,500	0	0	0	0	47,500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4.42 Negative Supplemental: The Governor recommends removal of 80% of agency savings resulting from the employer share of PERSI gain sharing and the temporary retirement rate reduction.							
General	0.00	(277,500)	0	0	0	0	(277,500)
Dedicated	0.00	(60,500)	0	0	0	0	(60,500)
Federal	0.00	(1,600)	0	0	0	0	(1,600)
<b>Total</b>	<b>0.00</b>	<b>(339,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(339,600)</b>
<b>FY 2001 Total Appropriation</b>							
General	183.60	8,726,000	1,444,700	13,800	0	0	10,184,500
Dedicated	41.40	1,956,100	659,900	3,900	0	0	2,619,900
Federal	0.00	(1,600)	0	0	0	0	(1,600)
<b>Total</b>	<b>225.00</b>	<b>10,680,500</b>	<b>2,104,600</b>	<b>17,700</b>	<b>0</b>	<b>0</b>	<b>12,802,800</b>
<b>Expenditure Adjustments</b>							
6.31 FTP or Fund Adjustment: Noncognizable federal funds-motor fuel grant.							
Federal	0.00	73,000	5,000	0	0	0	78,000
<b>Total</b>	<b>0.00</b>	<b>73,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,000</b>
<b>FY 2001 Estimated Expenditures</b>							
General	183.60	8,726,000	1,444,700	13,800	0	0	10,184,500
Dedicated	41.40	1,956,100	659,900	3,900	0	0	2,619,900
Federal	0.00	71,400	5,000	0	0	0	76,400
<b>Total</b>	<b>225.00</b>	<b>10,753,500</b>	<b>2,109,600</b>	<b>17,700</b>	<b>0</b>	<b>0</b>	<b>12,880,800</b>

Tax Commission, State  
Audit and Collections

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>Base Adjustments</b>							
8.21 Object Transfers: Move Operating Expenses to Personnel Cost to help fund temporary staffing necessary to keep up with the growth in the data entry for unclaimed property holder reports.							
Dedicated	0.00	15,000	(15,000)	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>15,000</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8.41 Removal of One-Time Expenditures							
General	0.00	0	0	(13,800)	0	0	(13,800)
Dedicated	0.00	0	0	(3,900)	0	0	(3,900)
Federal	0.00	(73,000)	(5,000)	0	0	0	(78,000)
<b>Total</b>	<b>0.00</b>	<b>(73,000)</b>	<b>(5,000)</b>	<b>(17,700)</b>	<b>0</b>	<b>0</b>	<b>(95,700)</b>
8.51 Base Reduction: The Clean Water Trust has been removed. Imposition of this tax has been suspended because the fund had reached its limit per Idaho Code 49-0810.							
Dedicated	0.00	0	(6,700)	0	0	0	(6,700)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(6,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,700)</b>
8.92 Other Adjustments: Funds identified as a result of the one-time PERSI gain sharing and temporary retirement rate reduction in DU 4.42 are restored to the agency Personnel Cost base.							
General	0.00	277,500	0	0	0	0	277,500
Dedicated	0.00	60,500	0	0	0	0	60,500
Federal	0.00	1,600	0	0	0	0	1,600
<b>Total</b>	<b>0.00</b>	<b>339,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,600</b>
<b>FY 2002 Base</b>							
General	183.60	9,003,500	1,444,700	0	0	0	10,448,200
Dedicated	41.40	2,031,600	638,200	0	0	0	2,669,800
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>225.00</b>	<b>11,035,100</b>	<b>2,082,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,118,000</b>
<b>Program Maintenance</b>							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost for health insurance and reduced costs for unemployment insurance and retirement contributions.							
General	0.00	97,600	0	0	0	0	97,600
Dedicated	0.00	22,000	0	0	0	0	22,000
<b>Total</b>	<b>0.00</b>	<b>119,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,600</b>
10.21 General Inflation: A 1.5% inflationary increase is provided for standard operating costs.							
General	0.00	0	13,000	0	0	0	13,000
Dedicated	0.00	0	24,700	0	0	0	24,700
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>37,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,700</b>
10.31 Replacement Items: Includes the replacement of office equipment, and the upgrade of receipting systems in the Field Offices.							
General	0.00	0	0	88,100	0	0	88,100
Dedicated	0.00	0	0	2,000	0	0	2,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>90,100</b>	<b>0</b>	<b>0</b>	<b>90,100</b>

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10.42 Refactored Classes: Provides funding for IT positions refactored by DHR.							
General	0.00	29,500	0	0	0	0	29,500
Dedicated	0.00	7,800	0	0	0	0	7,800
<b>Total</b>	<b>0.00</b>	<b>37,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,300</b>
10.44 Building Services Space Charge							
General	0.00	0	73,900	0	0	0	73,900
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>73,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,900</b>
10.61 Change in Employee Compensation: An increase in employee compensation of 4.5% is recommended for all state agencies. 3.5% shall be used for performance related increases and 1% shall be used to address agency specific compensation issues.							
General	0.00	354,600	0	0	0	0	354,600
Dedicated	0.00	81,600	0	0	0	0	81,600
<b>Total</b>	<b>0.00</b>	<b>436,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436,200</b>
10.62 Change in Group and Temporary Compensation: An increase of 4.5% is recommended for group and temporary employees.							
General	0.00	16,200	0	0	0	0	16,200
Dedicated	0.00	1,800	0	0	0	0	1,800
<b>Total</b>	<b>0.00</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>
10.71 External Nonstandard Adjustments: Increased lease cost.							
General	0.00	0	54,800	0	0	0	54,800
Dedicated	0.00	0	10,900	0	0	0	10,900
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>65,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,700</b>
10.91 Fund Shift: The State Tax Commission is charged with collecting 2% tax on lodging per I.C. 67-4718(3)(b). An amount of money equal to the actual cost of the collection and administration of the tax imposed by the provisions of this section is to be retained by the STC. The cost of auditing the 1,012 permit holders was \$22,000 in FY 2000 while the appropriation level was \$2,000. This request will bring the appropriation level up to the actual cost.							
General	0.00	0	(20,000)	0	0	0	(20,000)
Dedicated	0.00	0	20,000	0	0	0	20,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2002 Total Maintenance</b>							
General	183.60	9,501,400	1,566,400	88,100	0	0	11,155,900
Dedicated	41.40	2,144,800	693,800	2,000	0	0	2,840,600
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>225.00</b>	<b>11,646,200</b>	<b>2,260,200</b>	<b>90,100</b>	<b>0</b>	<b>0</b>	<b>13,996,500</b>

Tax Commission, State  
Audit and Collections

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Program Enhancements</b>							
12.01 Temporary Staffing: This decision unit recommends funding to employ temporary staffing to assist in the Boise taxpayer services section, and in the collections and unclaimed property areas. This funding will promote voluntary compliance by providing timely and accurate responses to the public, and also allow collections resources to focus their attention on the taxpayers who do not comply. The workload growth in these areas has overcome the STC's ability to keep up with clerical and administrative support requirements.							
General	0.00	55,000	2,000	0	0	0	57,000
Dedicated	0.00	40,000	0	8,400	0	0	48,400
<b>Total</b>	<b>0.00</b>	<b>95,000</b>	<b>2,000</b>	<b>8,400</b>	<b>0</b>	<b>0</b>	<b>105,400</b>
<b>FY 2002 Total Governor's Rec.</b>							
General	183.60	9,556,400	1,568,400	88,100	0	0	11,212,900
Dedicated	41.40	2,184,800	693,800	10,400	0	0	2,889,000
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>225.00</b>	<b>11,741,200</b>	<b>2,262,200</b>	<b>98,500</b>	<b>0</b>	<b>0</b>	<b>14,101,900</b>